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May 12, 2004

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VIA HAND DELIVERY

Honorable Richard Conway Casey
United States District Court Judge
United States District Court
Southern District of New York
U.S. Courthouse, Room 1350
500 Pearl Street
New York, NY 10007-1312

Re: *In Re: Terrorist Attack on September 11, 2001, 03-MDL-1570 (RCC)*
Our File No. 117430

Dear Judge Casey:

As Your Honor may recall, we represent the Plaintiffs in the Federal Insurance Company action and write regarding the May 3, 2004 letter to Your Honor from several defendants led by William Jeffress of Baker Botts LLP and the separate responses dated May 10, 2004 from Mr. Hanly as lead signatory along with a number of plaintiffs' counsel and Mr. Kreindler.

We agree completely with Mr. Hanly's position relating to the formation of a single Plaintiffs' General Committee with two Plaintiffs' Executive Committees, one for Personal Injury and Death Claims and the other for Commercial Claims.

We also fully support having Ronald L. Motley serving on the Plaintiffs' Executive Committee for Personal Injury and Death Claims. While our firm does not have any past experience with Mr. Motley as Mr. Kreindler does, we have been working with Mr. Motley personally and members of his firm on an expanding basis for the last several months and believe his role as Co-Chair of that Committee will substantially advance, not hinder, the prosecution of this complex and highly visible multi-district litigation.

I am also writing to confirm that we have agreed to withdraw without prejudice the third-party subpoenas in the Federal Insurance Company action that were the subject of a

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motion to quash as Mr. Hansen has advised the Court. When Mr. Hansen originally requested that we withdraw the subpoenas, Your Honor had not yet scheduled the May 25 status conference that will be held later this month. We anticipate that the substantive objections raised by Mr. Hansen's clients to the third-party subpoenas for the bank records will be addressed when the parties present their respective positions regarding the timing and scope of discovery. In the interest of judicial economy, we advised Mr. Hansen that the issue should be first addressed before Your Honor rather than with the various judges to whom the miscellaneous actions were referred in the jurisdictions from which the subpoenas had to be issued pursuant to Federal Rule of Civil Procedure 45. We fully intend to re-submit the subpoenas if and when appropriate following a decision by Your Honor on the timing and scope of discovery.

Respectfully,

COZEN O'CONNOR

A handwritten signature in black ink, appearing to read "Elliott R. Feldman", written in a cursive style.

BY: ELLIOTT R. FELDMAN

ERF/tna